

TITLE 26 > Subtitle F > CHAPTER 79 > Section 7701

SECTION 7701 - Definitions

- (a) **When used in this title**, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof —
- (1) **Person**
The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.
 - (2) **Partnership and partner**
The term “partnership” includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term “partner” includes a member in such a syndicate, group, joint venture, or organization.
 - (3) **Corporation**
The term “corporation” includes associations, joint-stock companies, and insurance companies.
 - (4) **Domestic**
The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.
 - (5) **Foreign**
The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.
 - (6) **Fiduciary**
The term “fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

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- (7) **Stock**
The term “stock” includes shares in an association, joint-stock company, or insurance company.

- (8) **Shareholder**
The term “shareholder” includes a member in an association, joint-stock company, or insurance company.
- (9) **United States**
The term “United States” when used in a geographical sense includes only the States and the District of Columbia.
- (10) **State**
The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.
- (11) **Secretary of the Treasury and Secretary**
(A) Secretary of the Treasury
The term “Secretary of the Treasury” means the Secretary of the Treasury, personally, and shall not include any delegate of his.
(B) Secretary
The term “Secretary” means the Secretary of the Treasury or his delegate.
- (12) **Delegate**
(A) In general
The term “or his delegate” —
(i) when used with reference to the secretary of the Treasury, means any officer, employee, or agency of the Treasury Department duly authorized by the Secretary of the Treasury directly, or indirectly by one or more redelegations of authority, to perform the function mentioned or described in the context;

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